

CITY OF DURHAM, NORTH CAROLINA

Ballpark Fund

Reconciliation of Modified Accrual to Full Accrual Basis

Year Ended June 30, 2003

Revenues and other financing sources	\$ 2,387,715
Expenditures and other financing uses	<u>2,254,738</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	132,977
Reconciling items	
Capital outlay	4,973
Payment of debt principal	829,194
Adjust accrued interest and amortize deferred issuance costs	(73,170)
Depreciation	<u>(377,460)</u>
Change in net assets - Accrual Basis	\$ <u><u>516,514</u></u>